

IN THE UNITED STATES DISTRICT COURT FOR THE  
WESTERN DISTRICT OF WASHINGTON  
AT SEATTLE

UNITED STATES OF AMERICA,

Plaintiff,

v.

WILLIAM A. TACKER, JR.; JAMI L.  
TACKER; AMERICAN GENERAL  
FINANCIAL SERVICES, INC.; PORTFOLIO  
RECOVERY ASSOCIATES, LLC;  
ACCOUNTS RECEIVABLE, INC.; EQUABLE  
ASCENT FINANCIAL, LLC; CACH, LLC;  
MIDLAND FUNDING, LLC; BENEFICIAL  
WASHINGTON, INC.; BANK OF AMERICA,  
N.A.; THE BANK OF NEW YORK MELLON  
AS TRUSTEE FOR CWABS, INC. ASSET-  
BACKED CERTIFICATES, SERIES 2007-2;  
STATE OF WASHINGTON; and KING  
COUNTY,

Defendants.

Case No. 2:19-cv-01285-TSZ

**JUDGMENT**

On December 3, 2020, the United States of America and defendants William A. Tacker Jr. and Jami L. Tacker jointly filed a Stipulation for Entry of Judgment, docket no. 65.<sup>1</sup> Pursuant to the stipulation, it is hereby ORDERED and ADJUDGED as follows:

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<sup>1</sup> Defendants American General Financial Services, Inc., Portfolio Recovery Associates, LLC, Equable Ascent Financial, LLC, CACH, LLC, Midland Funding, LLC, Beneficial Washington, Inc., Bank of  
(continued...)

1           1.       Judgment is entered in favor of the United States of America and against William  
2 A. Tacker and Jami L. Tacker.

3           2.       William A. Tacker Jr., and Jami L. Tacker are jointly and severally indebted to  
4 the United States in the amount of \$157,601.24, as of December 31, 2020, for federal income tax  
5 assessments (Forms 1040) for tax years 2008 through 2015. Interest shall continue to accrue on  
6 this amount as permitted under 26 U.S.C §§ 6601, 6621, 28 U.S.C § 1961(c)(1), as well as other  
7 statutory additions as provided by law from December 31, 2020, until paid.

8           3.       William A. Tacker, Jr. is indebted to the United States in the amount of  
9 \$430,550.04, as of December 31, 2020, for federal employment tax assessments, (Forms 941)  
10 federal unemployment tax assessments (Forms 940), and Penalties for Intentional Disregard  
11 assessments pursuant to 26 U.S.C § 6721 for tax periods ending March 31, 2006 through March  
12 31, 2016, as follows:

Period	Type of Assessment	Amount due as of December 31, 2020
200603	941	\$18,923.66
200606	941	\$19,054.45
200609	941	\$16,251.31
200612	941	\$21,805.44
200703	941	\$21,926.95
200706	941	\$21,101.51
200709	941	\$21,106.39
200712	941	\$25,509.46
200803	941	\$19,409.84
200806	941	\$19,367.46
200809	941	\$18,515.84
200812	941	\$11,864.84
200903	941	\$9,759.59

21 America, N.A., and the State of Washington have been declared in default. See Orders (docket nos. 47-  
22 54). The remaining defendants, Accounts Receivable, Inc., the Bank of New York Mellon as Trustee for  
CWABS, Inc. Asset-Backed Certificates, Series 2007-2, and King County, have stipulated to their and the  
23 United States of America's relative priorities with respect to the assets of defendants William and Jami  
Tacker. See Stipulation Regarding Priority and Order (docket no. 55). The Court therefore finds no just  
reason for delay in entering this judgment. See Fed. R. Civ. P. 54(b).

Period	Type of Assessment	Amount due as of December 31, 2020
200906	941	\$12,720.81
200909	941	\$16,061.87
200912	941	\$9,614.99
201003	941	\$9,307.97
201006	941	\$6,986.09
201009	941	\$8,907.23
201012	941	\$4,259.00
201103	941	\$4,580.83
201112	941	\$5,763.29
201203	941	\$6,803.02
201206	941	\$3,283.85
201212	941	\$327.60
201303	941	\$1,791.24
201406	941	\$6,658.15
201412	941	\$8,556.23
201503	941	\$13,072.81
201506	941	\$11,471.28
201509	941	\$10,023.08
201512	941	\$6,432.90
201603	941	\$6,391.50
2006	940	\$436.08
2007	940	\$333.16
2008	940	\$344.14
2009	940	\$313.65
2010	940	\$615.60
2011	940	\$114.54
2012	940	\$3,263.49
2013	§ 6721	\$8,314.48
2014	§ 6721	\$6,955.71
2015	§ 6721	\$12,248.71
<b>Total</b>		<b>\$430,550.04</b>

Interest shall continue to accrue on this amount as permitted under 26 U.S.C §§ 6601, 6621, 28 U.S.C § 1961(c)(1), as well as other statutory additions as provided by law from December 31, 2020, until paid.

4. The United States holds valid federal tax liens against all property and rights to property belonging to William A. Tacker, Jr. and Jami L. Tacker, including, but not limited to, their rights to the Subject Property of this action, commonly referred to as 15303 216th Ave. NE, Woodinville, WA 98077 and legally described as:

1 Lot 4, King County Short Plat No. 277080, Recorded Under Recording  
2 No. 7706151091, in King County, Washington.  
Parcel No. 162606-9134-06

3 (“Subject Property”).

4 5. The United States is entitled to foreclose its federal tax liens against the Subject  
5 Property.

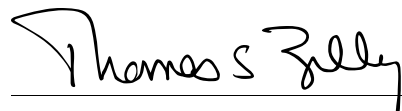
6 6. In the event that William A. Tacker, Jr. and Jami L. Tacker fail to sell or refinance  
7 the Subject Property on or before June 1, 2021, the United States will be allowed to submit a  
8 Proposed Order of Foreclosure and Judicial Sale that is consistent with this Order and the  
9 Stipulation Regarding Priority and Order entered on March 9, 2020, docket no. 55.

10 7. Pursuant to the parties’ stipulation, they shall bear their own respective costs  
11 related to this litigation, including attorney’s fees.

12 8. The Clerk is DIRECTED to send a copy of this Judgment to all counsel of record  
13 and to CLOSE this case.

14 IT IS SO ORDERED.

15 Dated this 9th day of December, 2020.

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18 Thomas S. Zilly  
United States District Judge  
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